

**HIGH PLAINS LIBRARY DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
AND PROJECTED ENDING FUND BALANCE  
BUDGET AND ACTUAL -- GENERAL FUND  
For the Period Ended April 30, 2019  
33.3%  
prepared May 28, 2019**

Note: Conditional formatting in the % of YTD, % of Actual, and 2019 / 2018 Actual columns is on a red to green scale for revenues and green to red scale for expenditures. Green is favorable variance. Red is an unfavorable variance.

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2018 April YTD	2019 / 2018 Actual
<b>REVENUES</b>															
General property taxes	19,121,104	21,387,759	(2,266,655)	56.32%	24,991,799	25,699,259	(707,460)	97%	74%	33,948,824	33,948,824	-	100.00%	17,829,522	140%
Specific ownership taxes	161,837	198,398	(36,561)	6.80%	697,025	793,589	(96,564)	88%	29%	2,380,766	2,380,766	-	100.00%	617,824	113%
Earnings on investments	93,479	15,833	77,646	49.20%	340,277	63,333	276,944	537%	179%	190,000	190,000	-	100.00%	115,598	294%
Fines and fees	6,505	5,000	1,505	10.84%	22,901	20,000	2,901	115%	38%	60,000	60,000	-	100.00%	32,316	71%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	431	667	(236)	5.39%	2,913	2,667	246	109%	36%	8,000	8,000	-	100.00%	6,629	44%
<b>Total revenues</b>	<b>19,383,356</b>	<b>21,607,657</b>	<b>(2,224,301)</b>	<b>52.89%</b>	<b>26,117,506</b>	<b>26,641,439</b>	<b>(523,933)</b>	<b>98%</b>	<b>71%</b>	<b>36,650,181</b>	<b>36,650,181</b>	<b>-</b>	<b>100.00%</b>	<b>18,664,191</b>	
<b>EXPENDITURES</b>															
Salaries and wages	588,402	719,923	131,521	6.81%	2,333,180	2,879,704	546,524	81%	27%	8,639,109	8,639,109	-	100.00%	2,353,291	99%
Employee benefits	87,894	114,036	26,142	6.42%	343,129	456,142	113,013	75%	25%	1,368,429	1,368,429	-	100.00%	369,878	93%
Medical (Health, Dental, Vision) Insurance	209,382	145,138	(64,244)	12.02%	509,212	580,550	71,338	88%	29%	1,741,651	1,741,651	-	100.00%	440,299	116%
Workers' compensation	-	6,667	6,667	0.00%	38,827	26,667	(12,160)	146%	49%	80,000	80,000	-	100.00%	8,224	472%
Bank service charges	125	175	50	5.95%	596	700	104	85%	28%	2,100	2,100	-	100.00%	1,430	42%
Minor equipment/furniture <\$5k	12,187	7,875	(4,312)	12.89%	21,636	31,553	9,917	69%	23%	94,561	94,561	-	100.00%	6,313	343%
Janitorial supplies	4,105	4,083	(22)	8.38%	14,648	16,333	1,685	90%	30%	49,000	49,000	-	100.00%	13,227	111%
Operating supplies	8,018	11,696	3,678	5.71%	23,463	46,859	23,396	50%	17%	140,429	140,429	-	100.00%	32,729	72%
Bib processing supplies	9,802	13,319	3,517	6.13%	28,477	53,274	24,797	53%	18%	159,821	159,821	-	100.00%	31,502	90%
Postage	2,251	3,310	1,059	5.67%	12,383	13,241	858	94%	31%	39,725	39,725	-	100.00%	5,533	224%
Printing	974	1,617	643	5.02%	1,798	6,467	4,669	28%	9%	19,400	19,400	-	100.00%	47	3826%
Memberships	385	1,553	1,168	2.07%	4,340	6,213	1,873	70%	23%	18,639	18,639	-	100.00%	3,097	140%
Public relations	16,525	8,026	(8,499)	17.16%	40,845	32,103	(8,742)	127%	42%	96,310	96,310	-	100.00%	17,268	237%
Programs	8,222	7,000	(1,222)	9.79%	23,091	28,000	4,909	82%	27%	84,000	84,000	-	100.00%	25,622	90%
Electric	13,735	18,429	4,694	6.21%	57,608	73,715	16,107	78%	26%	221,145	221,145	-	100.00%	40,446	142%
Water and sewer	1,662	2,606	944	5.32%	5,168	10,423	5,255	50%	17%	31,268	31,268	-	100.00%	4,525	114%
Natural gas	1,949	3,311	1,362	4.91%	17,376	13,241	(4,135)	131%	44%	39,722	39,722	-	100.00%	13,551	128%
Phones	9,406	21,132	11,726	3.71%	85,001	84,528	(473)	101%	34%	253,585	253,585	-	100.00%	79,269	107%
Disposal services	2,767	2,166	(601)	10.65%	9,750	8,662	(1,088)	113%	38%	25,986	25,986	-	100.00%	9,959	98%
Professional contracts	116,154	95,768	(20,386)	10.11%	461,773	383,071	(78,702)	121%	40%	1,149,213	1,149,213	-	100.00%	399,529	116%
Gas, motor oil, lubricants	1,149	1,875	726	5.11%	2,225	7,500	5,275	30%	10%	22,500	22,500	-	100.00%	1,922	116%
Repair and maintenance - building	22,110	19,063	(3,047)	9.67%	72,532	76,251	3,719	95%	32%	228,752	228,752	-	100.00%	64,760	112%
Repair and maintenance - vehicles	-	2,750	2,750	0.00%	1,520	11,000	9,480	14%	5%	33,000	33,000	-	100.00%	1,668	91%
Repair and maintenance - office equip	11,427	12,456	1,029	7.65%	24,113	49,821	25,708	48%	16%	149,462	149,462	-	100.00%	36,509	66%
Repair and maintenance - computer	4,021	34,498	30,477	0.97%	103,114	137,992	34,878	75%	25%	413,975	413,975	-	100.00%	30,684	336%
Repair and maintenance - on-line computer	-	15,324	15,324	0.00%	82,063	61,294	(20,769)	134%	45%	183,881	183,881	-	100.00%	6,830	1202%
Repair and maintenance - other equipment	3,074	2,633	(441)	9.73%	3,789	10,533	6,744	36%	12%	31,600	31,600	-	100.00%	3,981	95%
Tuition reimbursement	(450)	2,500	2,950	-1.50%	(1,800)	10,000	11,800	-18%	-6%	30,000	30,000	-	100.00%	-	#DIV/0!
Travel & mileage	5,792	4,636	(1,156)	10.41%	15,650	18,547	2,897	84%	28%	55,643	55,643	-	100.00%	12,967	121%
In-house training	731	4,583	3,852	1.33%	9,094	18,333	9,239	50%	17%	55,000	55,000	-	100.00%	2,641	344%

Meetings	1,356	893	(463)	12.65%	2,072	3,572	1,500	58%	19%	10,717	10,717	-	100.00%	1,310	158%
Out-of-house training & conferences	3,576	5,633	2,057	5.29%	14,640	22,533	7,893	65%	22%	67,600	67,600	-	100.00%	17,402	84%
Treasurer's fee	286,600	343,256	56,656	52.60%	374,634	412,452	37,818	91%	69%	544,850	544,850	-	100.00%	267,425	140%
Books	32,690	47,875	15,185	5.69%	107,105	191,500	84,395	56%	19%	574,500	574,500	-	100.00%	128,740	83%
Newspapers/Periodicals	1,542	4,583	3,041	2.80%	27,664	18,333	(9,331)	151%	50%	55,000	55,000	-	100.00%	27,833	99%
Ebooks	9,177	12,500	3,323	6.12%	32,903	50,000	17,097	66%	22%	150,000	150,000	-	100.00%	25,028	131%
Compact discs	2,163	3,750	1,587	4.81%	6,606	15,000	8,394	44%	15%	45,000	45,000	-	100.00%	7,198	92%
Software	4,171	23,001	18,830	1.51%	49,832	92,003	42,171	54%	18%	276,010	276,010	-	100.00%	88,227	56%
DVD/BluRay	9,600	14,583	4,983	5.49%	28,574	58,333	29,759	49%	16%	175,000	175,000	-	100.00%	31,640	90%
Other expense	-	146	146	0.00%	128	583	455	22%	7%	1,750	1,750	-	100.00%	60	213%
Electronic resources	25,784	50,500	24,716	4.25%	193,160	202,000	8,840	96%	32%	606,000	606,000	-	100.00%	131,026	147%
Platform Fees	-	1,071	1,071	0.00%	11,000	4,283	(6,717)	257%	86%	12,850	12,850	-	0.00%	-	#DIV/0!
Insurance	1,131	6,250	5,119	1.51%	70,638	25,000	(45,638)	283%	94%	75,000	75,000	-	100.00%	32,282	219%
Equipment Rentals	-	83	83	0.00%	-	333	333	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	10	10	-	100.00%	16,520	0%
<b>Total operating expenditures</b>	<b>1,519,589</b>	<b>1,802,272</b>	<b>282,683</b>	<b>8.42%</b>	<b>5,263,557</b>	<b>6,248,652</b>	<b>985,095</b>	<b>84%</b>	<b>29%</b>	<b>18,053,193</b>	<b>18,053,193</b>	<b>-</b>	<b>100.00%</b>	<b>4,792,392</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	24,983	24,983	0.00%	-	99,933	99,933	0%	0%	299,800	299,800	-	100.00%	130,135	
New computers & other technology	5,060	13,333	8,273	3.16%	15,206	53,333	38,127	29%	10%	160,000	160,000	-	100.00%	-	
Capital improvements	80,746	1,817,442	-	-	343,321	7,269,767	6,926,446	5%	2%	21,809,300	21,809,300	-	100.00%	202,994	
<b>Total capital outlay</b>	<b>85,806</b>	<b>1,855,758</b>	<b>33,256</b>	<b>0.39%</b>	<b>358,527</b>	<b>7,423,033</b>	<b>7,064,506</b>	<b>5%</b>	<b>2%</b>	<b>22,269,100</b>	<b>22,269,100</b>	<b>-</b>	<b>100.00%</b>	<b>333,129</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	-	55,000	55,000	0%	0%	165,000	165,000	-	100.00%	-	
<b>Total transfers out</b>	<b>-</b>	<b>13,750</b>	<b>13,750</b>	<b>0.00%</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>0%</b>	<b>0%</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	4,413,047	4,814,224	401,177	57.75%	5,738,224	5,784,710	46,486	99%	75%	7,641,625	7,641,625	-	100.00%	4,025,236	
<b>Total tax distribution to member libraries</b>	<b>4,413,047</b>	<b>4,814,224</b>	<b>401,177</b>	<b>57.75%</b>	<b>5,738,224</b>	<b>5,784,710</b>	<b>46,486</b>	<b>99%</b>	<b>75%</b>	<b>7,641,625</b>	<b>7,641,625</b>	<b>-</b>	<b>100.00%</b>	<b>4,025,236</b>	
<b>Total expenditures</b>	<b>6,018,442</b>	<b>8,486,004</b>	<b>730,866</b>	<b>12.50%</b>	<b>11,360,308</b>	<b>19,511,395</b>	<b>8,151,087</b>	<b>58%</b>	<b>24%</b>	<b>48,128,918</b>	<b>48,128,918</b>	<b>-</b>	<b>100.00%</b>	<b>9,150,757</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>13,364,914</b>	<b>13,121,653</b>	<b>(1,493,435)</b>		<b>14,757,198</b>	<b>7,130,044</b>	<b>7,627,154</b>			<b>(11,478,737)</b>	<b>(11,478,737)</b>	<b>-</b>		<b>9,513,434</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance	39,736,197				38,343,913					38,706,107	33,863,195			31,100,095	
Ending Fund Balance	53,101,111				53,101,111					27,227,370	22,384,458			40,613,529	